

Appealing Your Property Tax Valuation to the County Board of Equalization



The information contained in this fact sheet is current as of the date of this publication and is intended only as general information. It does not alter or supersede any administrative regulations or rulings issued by the Department of Revenue.

QUESTIONS AND ANSWERS

What is the difference between appraised value and assessed value?

The appraised value is the market value or the amount of money a buyer is willing and would pay to a seller who is willing and would sell.

The assessed value is the value on which your property taxes are based and may be less than the appraised value if you are receiving any type of exemption or reduction.



How can I appeal the appraised value of my property to the County Board of Equalization?

To file an appeal against an assessor's valuation of your property, you must complete an appeal petition form with the Board of Equalization of the county in which the property is located. A letter or phone call will not be accepted as a substitute for the appeal petition form. There is no charge for filing an appeal.

Who may file an appeal?

The taxpayer or entity whose name and address appears on the assessment rolls, their duly authorized agent, or the property owner may file an appeal.

Where can I get an appeal form?

- ◆ Department of Revenue's web site (<http://dor.wa.gov>)
- ◆ County Board of Equalization where the property is located; or
- ◆ Local county assessor's office.

What is the deadline for filing?

The deadline for filing an appeal is July 1 of the **assessment** year or within 30 days of when the *Change of Value Notice* was mailed by the assessor's office, whichever date is later. If you mail your petition, it must be postmarked by midnight of the deadline. You may hand-deliver the petition to the Board of Equalization and have it date stamped. Certain counties have extended the filing deadline to 60 days. Please check with your County Board of Equalization for your filing deadline.

Should I contact the county assessor's office?

Yes, you can contact the county assessor's office to review your valuation any time you have a question regarding your property value. Property owners can often settle disagreements at this level without continuing the appeal process. However, you still need to preserve your appeal rights by timely filing your petition with the Board of Equalization.

When do I receive a *Change of Value Notice*?

The county assessor will send a notice when the appraised value of your property changes. The county

assessor is required to value real property at least once every four years. After determining the value, the assessor will mail a *Change of Value Notice*. The notice will indicate the appraised value of land and improvements.

What if I did not get a *Change of Value Notice*?

If you did not receive a *Change of Value Notice* at least 15 calendar days prior to the deadline for filing the petition for the current assessment year, and you can show proof that the value was actually changed, you may submit a sworn affidavit stating you did not receive a *Change of Value Notice* at least 15 calendar days prior to the petition deadline to the clerk of the Board of Equalization. The sworn affidavit and completed petition must be submitted by April 30 of the following year. Submitting the sworn affidavit and completed petition allows the Board to reconvene to hear your petition.

Note: The assessor is required to send the notice to the taxpayer whose name and address appears on the assessment rolls. The taxpayer is responsible for notifying the assessor of any address change and for requesting copies of the notices from the assessor, mortgage or lending company.

What information must I provide for a completed petition?

A completed petition must include the following information:

- ◆ specific reasons why you believe the assessor's valuation is incorrect. Statements that the assessor's valuation is too high or property taxes are excessive are not sufficient. You should be specific as to why the assessed value does not reflect market value. Examples might include a recent appraisal of your property, excessive deterioration of your property, or sales of similar properties reflecting a lower value for your property.

You may also note other issues relevant to your case. Comparison of your assessment relative to assessment of other properties, the percentage if assessment increase, or other issues of uniformity may be addressed. With issues of equalization,

the Board of Equalization determines if all properties are assessed at their true and fair value. Equalization issues brought before the Board of Equalization may result in changes in value of all properties involved. Any adjustments to the value of your property or other properties will be based on market value evidence.

- ◆ parcel number of the property you are appealing;
- ◆ assessor's determination of value;
- ◆ your estimate of value;
- ◆ comparable sales or other supporting evidence you wish to include; and
- ◆ an indication if you intend to submit additional evidence prior to the hearing. Additional information must be provided at least seven business days prior to the hearing date.

How does the assessor value my property?

State law requires the assessor to value all taxable property at **100 percent of its true and fair market value in money**, according to the highest and best use of the property. Market value is the amount of money that a willing and unobligated buyer is willing to pay a willing and unobligated seller. The assessor values real property using one or more acceptable appraisal methods:

- ◆ market or sales comparison method;
- ◆ cost approach;
- ◆ an income capitalization approach for income-producing property;
- ◆ or a combination of the three approaches.

When will I have a hearing?

The clerk of the Board of Equalization will notify you of the location, date and time of your scheduled hearing.

What can I expect at the hearing?

You and the assessor will have the opportunity to give oral testimony and written evidence to support the value. You may cross examine each other and rebut evidence.

The hearing is an informal review designed to allow property owners to represent themselves without an attorney. Keep in mind the assessor is, by law, presumed to be correct. The burden of proof is on **you, the taxpayer**, to show that the assessed value is not correct. You must present clear and convincing evidence to support your estimate of market value.

How soon will I receive a decision from the Board of Equalization?

You will usually receive a written decision from the Board of Equalization within 30 to 60 days of the hearing. The Board can either raise, lower or sustain the assessor's value.

What if I am not satisfied with the Board of Equalization's decision?

You may appeal the county Board's decision to the State Board of Tax Appeals. Your appeal must be filed with the State Board within 30 calendar days of the postmarked date of the county Board's decision. You may also pay your taxes under protest and petition the Superior Court for a refund by filing a lawsuit under Revised Code of Washington (RCW) Chapter 84.68.

If I do not timely file my appeal, can the Board of Equalization be reconvened to consider my petition?

There are only limited reasons for the Board to reconvene to consider assessments when an appeal was not filed by the deadline. One reason is if a new purchaser bought property after July 1 and before December 31 of the assessment year and the sale price was less than 90 percent of the assessed value. Another reason would be if the taxing official has been fraudulent in performing their duties.

Should I wait until after my hearing to pay my property taxes?

No. Pay your property taxes when they are due. After your hearing, when the Board of Equalization has made their decision, the county treasurer will notify you of any adjustment to your taxes.

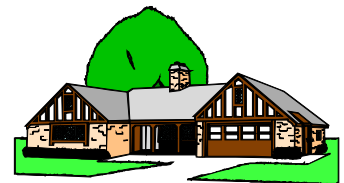
LISTING COMPARABLE SALES

You may obtain comparable sales information from records at the assessor's office, realtors or title companies. Select sales of properties that are most comparable to your property and which sold closest to the assessment or appraisal date of your property. The best sales comparisons are sales of your property or similar properties in your area or neighborhood.

For each comparable sale you use, be sure to include the parcel or account number, address of the property, date of sale and the sale price. Also include comparable characteristics of the property. Comparable characteristics to consider are:

LAND

- ◆ Location (sales in the same subdivision or neighborhood are the best evidence);
- ◆ Unit of comparison (lot size, acreage, square feet, front feet);
- ◆ Desirable features such as a view or waterfront;
- ◆ Sewer/septic systems;
- ◆ Undesirable features such as access problems;
- ◆ Wetlands;
- ◆ Water systems; and
- ◆ Zoning.



IMPROVEMENTS

- ◆ Type of construction (wood frame, brick, other);
- ◆ Square footage of total finished living area;
- ◆ Year built;
- ◆ Number of stories;
- ◆ Improvement type and grade;
- ◆ Building condition;
- ◆ Number of bedrooms and bathrooms;
- ◆ Fireplace; and
- ◆ Garage/carport.

OTHER SUPPORTING EVIDENCE:

- ◆ A map showing the location of your property and the comparable sales properties;
- ◆ Appraisals prepared by others;
- ◆ Documentation by others concerning problems;
- ◆ Written estimates of the cost to repair problems; and
- ◆ Photographs.

FOR MORE INFORMATION

If you have questions concerning the information in this fact sheet, or need assistance in completing the petition, contact your local Board of Equalization or the county assessor's office.

LAWS AND RULES 84.08 AND 84.48

Revised Code of Washington (RCW) Chapter 84.08
— General Powers and Duties of Department of Revenue

RCW Chapter 84.48 — Equalization of Assessments

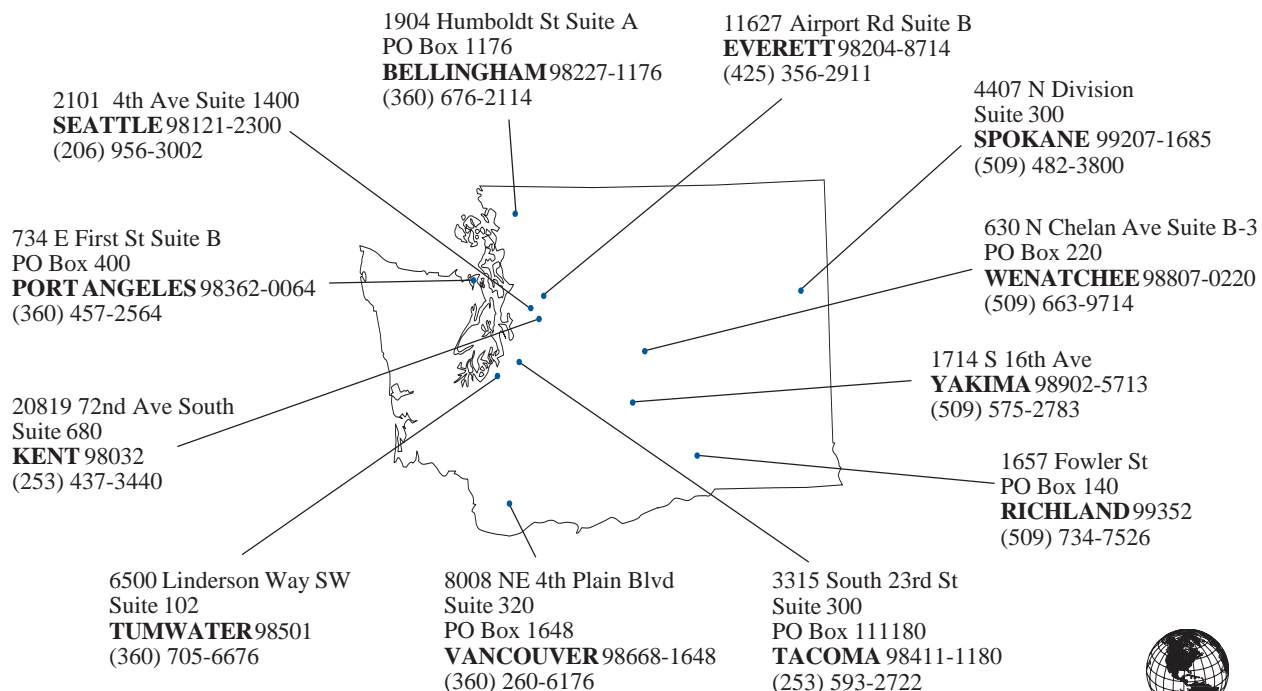
FACT SHEETS

- ◆ A Homeowner's Guide to Property Taxes;
- ◆ Facts on Washington's Tax Structure: Personal Property Tax;
- ◆ Property Tax Exemptions for Nonprofit Organizations;
- ◆ Property Tax Deferrals for Senior Citizens and Disabled Persons; and
- ◆ Property Tax Exemptions for Senior Citizens and Disabled Persons.

Department of Revenue

1-800-647-7706

Local Offices



<http://dor.wa.gov>

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